



Trustees' Financial Summary

FY2015-16

Submit ID: 0312-11096644

15 Flathead County

0312 Columbia Falls Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Dustin Zuffelato **Phone #:** (406) 892-6550

(Signature)

(Date)

Chair, Board of Trustees: Jill Rocksund

(Signature)

(Date)

County Superintendant Jack Eggensperger

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
013	E-Rate Reimbursement	LOCAL	N/A	
014	Multi District Cooperative Incentive OTO	STATE		
016	Medicaid	STATE		State
020	School Safety/Security	LOCAL		
023	Mentor Program	LOCAL	N/A	
026	Ruder Endowment - Ruder Elem.	LOCAL	N/A	
027	Ruder Endowment - Glacier Gateway	LOCAL	N/A	
029	Ruder Endowment - Junior High	LOCAL	N/A	
034	Glacier Gateway Library Endowment	LOCAL	N/A	
035	Ruder Elem. Library Endowment	LOCAL	N/A	
037	J.H. Library Endowment	LOCAL	N/A	
051	Indirect Costs	LOCAL	N/A	
060	Medicaid CSCT	STATE		
070	District 800 Monies	LOCAL	N/A	
090	Medicaid MAC	STATE		
106	Gifted and Talented	STATE	15-0312-13-16	State
256	Services for Significant Needs Students	STATE	15-0312-76 16 PII	State
316	Title I - Schoolwide	FEDERAL	15-0312-31-16	Federal
776	IDEA Part B	FEDERAL	15-0312-77-16ALLO	84.027
796	IDEA Preschool	FEDERAL	15-0312-79-16ALLO	84.173A
800	EXXON MOBILE EDUCATION ALLIANCE	LOCAL		
801	Wildcat Peace Garden	LOCAL		
802	Ruder Bookmobile	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	984,552.64	266,041.62	33,985.66	
02	Taxes Receivable - Real and Personal (120-149)	155,679.73	16,689.95	17,394.88	
03	Taxes Receivable - Protested (150-159)	644.28	64.42	73.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	17,960.96			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,158,837.61	282,795.99	51,454.46	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	104,994.95	15,883.09		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	104,994.95	15,883.09		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	156,324.01	16,754.37	17,468.80	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	17,960.96			
38	Reserve for Encumbrances (953)	79,476.32	785.26		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	800,081.37	249,373.27	33,985.66	
52	TOTAL FUND BALANCE/EQUITY	897,518.65	250,158.53	33,985.66	
53	TOTAL LIABILITIES AND FUND BALANCE	1,158,837.61	282,795.99	51,454.46	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	92,365.41	395,392.61	356,894.81	
02	Taxes Receivable - Real and Personal (120-149)	11,836.89			
03	Taxes Receivable - Protested (150-159)	28.24			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	104,230.54	395,392.61	356,894.81	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		17,646.88		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		17,646.88		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	11,865.13			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	92,365.41	377,745.73	356,894.81	
52	TOTAL FUND BALANCE/EQUITY	92,365.41	377,745.73	356,894.81	
53	TOTAL LIABILITIES AND FUND BALANCE	104,230.54	395,392.61	356,894.81	

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			5,516.35	22,024.40
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			5,516.35	22,024.40
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			5,516.35	22,024.40
52	TOTAL FUND BALANCE/EQUITY			5,516.35	22,024.40
53	TOTAL LIABILITIES AND FUND BALANCE			5,516.35	22,024.40

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			14,556.96	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			14,556.96	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			967.09	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			967.09	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			13,589.87	
52	TOTAL FUND BALANCE/EQUITY			13,589.87	
53	TOTAL LIABILITIES AND FUND BALANCE			14,556.96	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,839.14	73,257.86	87,261.74	73,514.57
02	Taxes Receivable - Real and Personal (120-149)				36,864.45
03	Taxes Receivable - Protested (150-159)				145.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	32,839.14	73,257.86	87,261.74	110,524.03
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,194.26		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		2,194.26		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				37,009.46
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,839.14	71,063.60	87,261.74	73,514.57
52	TOTAL FUND BALANCE/EQUITY	32,839.14	71,063.60	87,261.74	73,514.57
53	TOTAL LIABILITIES AND FUND BALANCE	32,839.14	73,257.86	87,261.74	110,524.03

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	696,252.22	89,836.79		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	696,252.22	89,836.79		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	696,252.22	89,836.79		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	696,252.22	89,836.79		
53	TOTAL LIABILITIES AND FUND BALANCE	696,252.22	89,836.79		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,547,279.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			127,520.49	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			2,674,799.86	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			2,065.30	
27	Other Liabilities (690 - 699)			462,236.00	
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			464,301.30	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			2,210,498.56	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			2,210,498.56	
53	TOTAL LIABILITIES AND FUND BALANCE			2,674,799.86	

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,075,944.78		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,075,944.78		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,075,944.78		
52	TOTAL FUND BALANCE/EQUITY		1,075,944.78		
53	TOTAL LIABILITIES AND FUND BALANCE		1,075,944.78		



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	3,159,116.78	3,068,147.93
1112	District Levy - Personal Property	62,647.56	81,181.79
1113	District Levy - Heavy Motor Vehicles	21,178.01	16,428.56
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	128,023.92	30,854.07
1190	Penalties and Interest on Taxes	17,142.49	8,246.10
1510	Interest Earnings	9,765.57	9,921.26
1900	Other Revenue from Local Sources	1,137.69	1,814.95
3110	Direct State Aid	3,656,470.01	3,751,153.24
3111	Quality Educator	340,764.84	346,850.46
3112	At Risk Student	63,273.75	65,737.19
3113	Indian Education For All	29,886.00	30,463.92
3114	American Indian Achievement Gap	15,800.00	17,015.00
3115	State Spec Ed Allowable Cost Pymt to Districts	483,698.61	526,262.28
3116	Data For Achievement	21,975.00	29,180.00
3118	Natural Resource Development	26,056.60	42,112.69
3120	State Guaranteed Tax Base Aid	1,340,983.72	1,443,900.80
3444	State School Block Grant	485,507.25	485,507.25
3446	SB96 Block Grant Reimbursement	38,412.37	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,901,840.17	9,954,777.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,285.00	8,462.50
			2XX Personal Services - Employee Benefits	76.51	71.01
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	557.81	0.00
			2XX Personal Services - Employee Benefits	57.81	0.00
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	4,346,815.05	4,458,457.47
			2XX Personal Services - Employee Benefits	686,521.29	634,941.77
			3XX Purchased Professional and Technical Services	352.50	800.00
			4XX Purchased Property Services	5,190.55	4,827.49
			5XX Other Purchased Services	492.64	220.30
			6XX Supplies and Materials	102,991.35	146,098.40

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		21XX Support Services - Students				
		1XX	Personal Services - Salaries	295,705.11	298,941.80	
		2XX	Personal Services - Employee Benefits	50,988.24	46,913.92	
		3XX	Purchased Professional and Technical Services	1,531.00	1,363.00	
		5XX	Other Purchased Services	986.58	770.59	
		6XX	Supplies and Materials	4,123.38	3,357.20	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	76,897.03	72,409.74	
		2XX	Personal Services - Employee Benefits	16,490.44	14,420.46	
		3XX	Purchased Professional and Technical Services	0.00	27,370.32	
		5XX	Other Purchased Services	1,440.78	2,923.61	
		6XX	Supplies and Materials	74,270.89	82,866.75	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	287,713.39	293,656.48	
		2XX	Personal Services - Employee Benefits	56,832.94	43,334.66	
		3XX	Purchased Professional and Technical Services	10,283.21	10,748.47	
		4XX	Purchased Property Services	0.00	1,926.00	
		6XX	Supplies and Materials	81,007.82	94,201.09	
		7XX	Property and Equipment Acquisition	11,990.00	14,951.70	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	106,108.62	110,456.00	
		2XX	Personal Services - Employee Benefits	20,778.06	20,121.61	
		3XX	Purchased Professional and Technical Services	21,083.36	11,919.63	
		5XX	Other Purchased Services	46,147.55	44,381.82	
		6XX	Supplies and Materials	11,028.73	6,369.74	
		810	Dues and Fees	12,244.92	10,396.39	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	439,149.63	454,734.79	
		2XX	Personal Services - Employee Benefits	66,757.31	64,578.46	
		3XX	Purchased Professional and Technical Services	3,946.10	3,020.54	
		4XX	Purchased Property Services	1,561.24	3,189.92	
		5XX	Other Purchased Services	16,273.84	13,754.22	
		6XX	Supplies and Materials	5,253.03	2,760.42	
		810	Dues and Fees	1,875.00	1,787.84	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	105,587.29	109,823.65	
		2XX	Personal Services - Employee Benefits	15,065.00	14,326.87	
		3XX	Purchased Professional and Technical Services	142.69	40.58	
		4XX	Purchased Property Services	20,632.20	26,411.70	
		5XX	Other Purchased Services	19,951.82	15,578.79	
		6XX	Supplies and Materials	20,076.51	21,566.58	
		810	Dues and Fees	566.33	912.43	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
		1XX	Personal Services - Salaries	539,289.99	551,170.37
		2XX	Personal Services - Employee Benefits	171,223.39	175,006.81
		3XX	Purchased Professional and Technical Services	64,142.17	109,875.72
		4XX	Purchased Property Services	270,020.03	265,980.38
		5XX	Other Purchased Services	44,563.10	47,652.15
		6XX	Supplies and Materials	99,693.34	99,887.92
		7XX	Property and Equipment Acquisition	10,000.00	0.00
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	8,012.13	12,302.56
		2XX	Personal Services - Employee Benefits	737.00	1,261.53
		5XX	Other Purchased Services	792.00	1,116.00
		6XX	Supplies and Materials	1,204.78	1,379.58
		4XXX	Facilities Acquisition and Construction Services		
		7XX	Property and Equipment Acquisition	11,772.98	0.00
	210		Non-Federal Alternative Education		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	3,435.00	0.00
		2XX	Personal Services - Employee Benefits	24.78	0.00
		6XX	Supplies and Materials	2,418.35	0.00
	280		Special Education - Local and State		
		1XXX	Instruction		
		1XX	Personal Services - Salaries	723,040.48	725,300.80
		2XX	Personal Services - Employee Benefits	187,978.98	150,111.59
		21XX	Support Services - Students		
		1XX	Personal Services - Salaries	278,312.72	249,057.90
		2XX	Personal Services - Employee Benefits	40,469.24	46,314.32
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries	49,579.01	51,134.23
		2XX	Personal Services - Employee Benefits	5,411.19	5,058.00
		5XX	Other Purchased Services	1,352.46	1,351.63
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries	3,067.42	570.63
		2XX	Personal Services - Employee Benefits	293.71	53.38
		5XX	Other Purchased Services	71.65	135.08
		6XX	Supplies and Materials	282.55	66.87
		35XX	Extracurricular - Athletics		
		1XX	Personal Services - Salaries	5,336.04	5,416.15
		2XX	Personal Services - Employee Benefits	38.49	45.42
		5XX	Other Purchased Services	1,112.42	515.34
		6XX	Supplies and Materials	184.58	180.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services		2,814.00	3,568.42	
		24XX Support Services - School Administration				
		1XX Personal Services - Salaries		3,221.47	0.00	
		3XX Purchased Professional and Technical Services		4,680.59	4,623.00	
		6XX Supplies and Materials		0.00	13,703.79	
		25XX Support Services - Business				
		3XX Purchased Professional and Technical Services		11,258.94	7,284.79	
	329 State Miscellaneous Grants					
		1XXX Instruction				
		1XX Personal Services - Salaries		0.00	2,621.25	
		2XX Personal Services - Employee Benefits		0.00	21.95	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
		1XX Personal Services - Salaries		30,569.82	32,293.14	
		2XX Personal Services - Employee Benefits		1,897.34	1,795.23	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		6,530.69	6,778.69	
		2XX Personal Services - Employee Benefits		47.09	56.88	
		6XX Supplies and Materials		0.00	60.00	
		810 Dues and Fees		0.00	126.14	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
		1XX Personal Services - Salaries		6,262.44	5,774.93	
		2XX Personal Services - Employee Benefits		507.20	555.33	
		5XX Other Purchased Services		856.00	748.00	
		6XX Supplies and Materials		1,802.57	932.08	
		35XX Extracurricular - Athletics				
		1XX Personal Services - Salaries		59,578.20	60,507.21	
		2XX Personal Services - Employee Benefits		666.78	769.75	
		5XX Other Purchased Services		1,358.70	664.95	
		6XX Supplies and Materials		5,612.64	6,373.51	
	910 Food Services					
		31XX Food Services				
		6XX Supplies and Materials		0.00	37,958.00	
		7XX Property and Equipment Acquisition		0.00	30,283.89	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
		910 Operating Transfers to Other Funds		0.00	15,000.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
020	School Safety/Security					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	74,563.50	18,840.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					9,792,918.50	9,952,452.19

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						866,023.10	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,954,777.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						9,952,452.19	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	17,960.96	Less Last Year	19,075.95	(4a)	-1,114.99	
Increase/Decrease of Reserve for Encumbrances							
	This Year	79,476.32	Less Last Year	50,306.07	(4b)	29,170.25	
						29,170.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						897,518.65	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	327,944.67	332,767.28
	1112 District Levy - Personal Property	6,871.43	8,173.15
	1113 District Levy - Heavy Motor Vehicles	2,115.68	1,767.53
	1190 Penalties and Interest on Taxes	1,767.53	859.76
	1510 Interest Earnings	1,770.13	1,996.31
	2220 County On-Schedule Trans Reimb	121,641.93	108,110.39
	3210 State On-Schedule Trans Reimb	121,641.94	108,110.41
	3444 State School Block Grant	19,766.24	19,766.24
	3446 SB96 Block Grant Reimbursement	4,258.65	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		607,778.20	581,551.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		9,316.08	9,480.17
		2XX Personal Services - Employee Benefits		1,633.64	1,607.14
		3XX Purchased Professional and Technical Services		4,552.65	0.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		46,823.29	47,904.58
		2XX Personal Services - Employee Benefits		7,402.82	7,153.42
	25XX Support Services - Business				
		1XX Personal Services - Salaries		7,227.32	7,527.28
		2XX Personal Services - Employee Benefits		1,151.45	1,065.44
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		292,058.04	300,105.42
		2XX Personal Services - Employee Benefits		42,949.19	46,179.94
		3XX Purchased Professional and Technical Services		21,868.36	11,836.11
		4XX Purchased Property Services		54,258.93	25,202.50
		5XX Other Purchased Services		14,646.04	15,938.29
		6XX Supplies and Materials		56,184.89	59,815.13
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		30,133.69	0.00
	280 Special Education - Local and State				
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		4,860.91	4,948.44
		2XX Personal Services - Employee Benefits		595.29	554.78



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	21,581.53	20,360.89	
		2XX	Personal Services - Employee Benefits	1,915.09	2,108.97	
		4XX	Purchased Property Services	635.16	448.12	
		5XX	Other Purchased Services	2,085.09	2,102.39	
		6XX	Supplies and Materials	6,604.84	2,704.76	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				628,484.30	567,043.77	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					234,865.97	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					581,551.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					567,043.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	785.26	Less Last Year	0.00	(4b)	785.26	
					785.26	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					250,158.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1111 District Levy - Real Property	372,797.88	349,266.42	
	1112 District Levy - Personal Property	7,772.62	9,289.14	
	1113 District Levy - Heavy Motor Vehicles	2,440.36	1,853.61	
	1190 Penalties and Interest on Taxes	1,808.36	943.20	
	1510 Interest Earnings	510.40	211.76	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		385,329.62	361,564.13	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	171,252.00	230,020.70
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	215,361.00	141,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					386,613.00	371,020.70

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				43,442.23 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				361,564.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				371,020.70 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				33,985.66 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	140,986.29	234,352.71
	1112 District Levy - Personal Property	2,935.86	3,815.20
	1113 District Levy - Heavy Motor Vehicles	889.47	1,255.35
	1190 Penalties and Interest on Taxes	843.83	502.41
	1510 Interest Earnings	180.95	649.18
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145,836.40	240,574.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	52,871.68
			2XX Personal Services - Employee Benefits	0.00	18,231.69
			5XX Other Purchased Services	90,562.55	140,451.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				90,562.55	211,554.95

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	63,345.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	240,574.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	211,554.95	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	92,365.41	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,879.03	3,073.37
	2240 County Retirement Distribution	1,221,896.49	1,247,150.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,224,775.52	1,250,224.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,539.43	1,410.70
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	88.80	84.97
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	700,843.04	717,391.73
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	47,069.33	48,324.38
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	14,499.08	13,325.74
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	51,858.82	53,633.03
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	18,444.63	19,087.26
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	77,865.49	81,271.21
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	17,632.63	18,518.55
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	80,445.33	84,666.88
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	45,990.87	47,379.64
	210	Non-Federal Alternative Education			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	551.38	0.00
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	115,339.70	123,452.81
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	44,683.87	40,269.05



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	8,890.88	9,139.24
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	3,870.81	3,289.46
			35XX Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	873.51	901.42
329	State Miscellaneous Grants				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	0.00	424.82
360	State Gifted & Talented Reimbursement				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	5,708.82	5,985.99
710	School Sponsored Extracurricular Activities				
			34XX Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	1,035.58	1,081.15
720	School Sponsored Athletics				
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	860.93	825.25
			35XX Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	8,783.79	8,943.80
920	Enterprise or Internal Service Programs				
			32XX Enterprise Services		
			2XX Personal Services - Employee Benefits	4,169.48	4,446.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,251,046.20</u>	<u>1,283,853.41</u>

Schedule Of Changes Worksheet					Fund Code 14
Beginning Fund Balance					411,375.06 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,250,224.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,283,853.41 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					377,745.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
013 E-Rate Reimbursement		
	1510 Interest Earnings	303.09
	1900 Other Revenue from Local Sources	83,317.76
014 Multi District Cooperative Incentive OTO		
	1510 Interest Earnings	182.70
016 Medicaid		
	1510 Interest Earnings	1,038.44
	1900 Other Revenue from Local Sources	30.00
	3355 Medicaid - Miscellaneous	126,804.91
023 Mentor Program		
	1510 Interest Earnings	1.68
035 Ruder Elem. Library Endowment		
	1510 Interest Earnings	23.83
	1900 Other Revenue from Local Sources	14.00
	1920 Contributions/Donations from Private Sources	2,696.39
037 J.H. Library Endowment		
	1510 Interest Earnings	0.12
	1900 Other Revenue from Local Sources	3,311.65
051 Indirect Costs		
	1510 Interest Earnings	266.36
060 Medicaid CSCT		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	409,736.13
070 District 800 Monies		
	1510 Interest Earnings	39.60
090 Medicaid MAC		
	1510 Interest Earnings	322.96
	3357 Montana Administrative Claiming Reimbursement	34,719.41
106 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	5,460.00
256 Services for Significant Needs Students		
	3610 Services for Significant Needs Students	3,375.00
316 Title I - Schoolwide		
	4200 Title I, Part A, Improving Basic Programs	876,205.00
776 IDEA Part B		
	4560 IDEA, Part B, Children with Disabilities	488,517.00
796 IDEA Preschool		
	4570 IDEA Preschool	12,871.00
800 EXXON MOBILE EDUCATION ALLIANCE		
	1510 Interest Earnings	18.09



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1920 Contributions/Donations from Private Sources	4,200.00
801 Wildcat Peace Garden	
1510 Interest Earnings	8.31
1900 Other Revenue from Local Sources	151.40
1920 Contributions/Donations from Private Sources	3,022.70
802 Ruder Bookmobile	
1510 Interest Earnings	18.22
1920 Contributions/Donations from Private Sources	4,323.20
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>2,060,978.95</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
013	E-Rate Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			33,430.32
	221X Improvement of Instruction Services				
		5XX Other Purchased Services			833.89
	222X Educational Media Services				
		5XX Other Purchased Services			500.04
	23XX Support Services - General Administration				
		5XX Other Purchased Services			418.86
	24XX Support Services - School Administration				
		5XX Other Purchased Services			2,687.24
	25XX Support Services - Business				
		3XX Purchased Professional and Technical Services			4,743.87
		6XX Supplies and Materials			36,657.38
		013 Subtotal			<u>79,271.60</u>
014	Multi District Cooperative Incentive OTO				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		3XX Purchased Professional and Technical Services			2,814.94
	25XX Support Services - Business				
		4XX Purchased Property Services			1,648.20
		8XX Other Expenditures			1,312.02
		014 Subtotal			<u>5,775.16</u>
016	Medicaid				
	280 Special Education - Local and State				
	1XXX Instruction				
		4XX Purchased Property Services			1,246.08
		5XX Other Purchased Services			911.36
		6XX Supplies and Materials			9,899.22



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
		3XX	Purchased Professional and Technical Services		20,297.44
		4XX	Purchased Property Services		54.00
		5XX	Other Purchased Services		228.33
		6XX	Supplies and Materials		1,968.22
		810	Dues and Fees		1,420.00
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services		5,584.93
		24XX Support Services - School Administration			
		3XX	Purchased Professional and Technical Services		635.74
		5XX	Other Purchased Services		1,344.02
		6XX	Supplies and Materials		954.77
		810	Dues and Fees		860.00
		016 Subtotal			45,404.11
035	Ruder Elem. Library Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
	6XX	Supplies and Materials			2,653.39
	035 Subtotal				2,653.39
037	J.H. Library Endowment				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
	6XX	Supplies and Materials			3,311.65
	037 Subtotal				3,311.65
051	Indirect Costs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	1XX	Personal Services - Salaries			108.10
	051 Subtotal				108.10
060	Medicaid CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
	3XX	Purchased Professional and Technical Services			409,736.13
	060 Subtotal				409,736.13
070	District 800 Monies				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
	6XX	Supplies and Materials			108.72
	24XX Support Services - School Administration				
	6XX	Supplies and Materials			217.84



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		25XX	Support Services - Business		
			810 Dues and Fees		29.00
		27XX	Student Transportation Services		
			6XX Supplies and Materials		105.66
			070 Subtotal		461.22
090	Medicaid MAC				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,531.86
			2XX Personal Services - Employee Benefits		1,814.27
			6XX Supplies and Materials		12,518.08
		24XX	Support Services - School Administration		
			6XX Supplies and Materials		1,598.99
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries		42.84
			2XX Personal Services - Employee Benefits		0.36
			090 Subtotal		20,506.40
106	Gifted and Talented				
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,060.65
			2XX Personal Services - Employee Benefits		34.96
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,364.39
			106 Subtotal		5,460.00
256	Services for Significant Needs Students				
	361	Services for Significant Needs Students			
		1XXX	Instruction		
			6XX Supplies and Materials		3,375.00
			256 Subtotal		3,375.00
316	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		582,563.51
			2XX Personal Services - Employee Benefits		193,680.15
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		13,150.00
			2XX Personal Services - Employee Benefits		2,250.48
			3XX Purchased Professional and Technical Services		1,058.00
			6XX Supplies and Materials		97.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		28,975.00
		2XX	Personal Services - Employee Benefits		5,006.44
		3XX	Purchased Professional and Technical Services		400.00
		5XX	Other Purchased Services		31,092.42
		6XX	Supplies and Materials		17,931.20
			316 Subtotal		876,205.00
776	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		332,618.02
		2XX	Personal Services - Employee Benefits		141,644.35
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		930	Federal/State Grant Resources Transferred to Other Districts or Cooperatives		14,254.63
			776 Subtotal		488,517.00
796	IDEA Preschool				
	457 IDEA Preschool				
		1XXX	Instruction		
		1XX	Personal Services - Salaries		9,655.04
		2XX	Personal Services - Employee Benefits		3,215.96
			796 Subtotal		12,871.00
800	EXXON MOBILE EDUCATION ALLIANCE				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
		6XX	Supplies and Materials		315.94
			800 Subtotal		315.94
801	Wildcat Peace Garden				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services		
		6XX	Supplies and Materials		2,811.20
			801 Subtotal		2,811.20
802	Ruder Bookmobile				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction		
		6XX	Supplies and Materials		2,794.74
			802 Subtotal		2,794.74
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					1,959,577.64



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					255,493.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,060,978.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,959,577.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					356,894.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
013 E-Rate Reimbursement	83,620.85	79,271.60	4,349.25
014 Multi District Cooperative Incentive OTO	182.70	5,775.16	-5,592.46
016 Medicaid	127,873.35	45,404.11	82,469.24
023 Mentor Program	1.68	0.00	1.68
035 Ruder Elem. Library Endowment	2,734.22	2,653.39	80.83
037 J.H. Library Endowment	3,311.77	3,311.65	0.12
051 Indirect Costs	266.36	108.10	158.26
060 Medicaid CSCT	409,736.13	409,736.13	0.00
070 District 800 Monies	39.60	461.22	-421.62
090 Medicaid MAC	35,042.37	20,506.40	14,535.97
106 Gifted and Talented	5,460.00	5,460.00	0.00
256 Services for Significant Needs Students	3,375.00	3,375.00	0.00
316 Title I - Schoolwide	876,205.00	876,205.00	0.00
776 IDEA Part B	488,517.00	488,517.00	0.00
796 IDEA Preschool	12,871.00	12,871.00	0.00
800 EXXON MOBILE EDUCATION ALLIANCE	4,218.09	315.94	3,902.15
801 Wildcat Peace Garden	3,182.41	2,811.20	371.21
802 Ruder Bookmobile	4,341.42	2,794.74	1,546.68
Total	2,060,978.95	1,959,577.64	101,401.31



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	47.76	44.36	
	1910 Rentals	8,980.00	11,200.44	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,027.76	11,244.80	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		1,986.62	1,740.00
		4XX Purchased Property Services		7,938.02	9,109.04
		5XX Other Purchased Services		0.00	356.56
		6XX Supplies and Materials		390.79	86.89
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,315.43	11,292.49

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					5,564.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,244.80 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,292.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,516.35 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	264.26	132.35
	5300 Operating Transfers from Other Funds	0.00	15,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		264.26	15,132.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	9,121.36	6,911.83
			2XX Personal Services - Employee Benefits	65.78	57.97
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	689.36	9,550.67
			2XX Personal Services - Employee Benefits	61.58	989.81
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,938.27	0.00
			2XX Personal Services - Employee Benefits	173.85	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,081.33	1,701.94
			2XX Personal Services - Employee Benefits	7.81	14.27
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				13,139.34	19,226.49

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					26,118.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15,132.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					19,226.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,024.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	247.79	184.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>247.79</u>	<u>184.90</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		1XX Personal Services - Salaries		11,335.68	11,774.88
		2XX Personal Services - Employee Benefits		2,036.30	1,875.03
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>13,371.98</u>	<u>13,649.91</u>

Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance	27,054.88	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	184.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,649.91	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,589.87	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		197.74	244.38
	3281 State Technology Aid		8,951.26	8,932.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			9,149.00	9,177.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		8,871.81	0.00
	222X Educational Media Services				
		3XX Purchased Professional and Technical Services		628.65	0.00
	258X Admin. Tech. - Technology Coordinator				
		3XX Purchased Professional and Technical Services		1,462.85	0.00
		6XX Supplies and Materials		4,142.60	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,105.91	0.00

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					23,662.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,177.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,839.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	572.21	623.28
	3445 State Combined Fund School Block Grant	58,689.57	58,689.57
	3447 SB96 Combined Block Grant Reimbursement	14,484.56	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		73,746.34	59,312.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		6,364.00	0.00
	221X Improvement of Instruction Services				
		1XX Personal Services - Salaries		7,500.00	7,500.00
		2XX Personal Services - Employee Benefits		54.14	62.96
		3XX Purchased Professional and Technical Services		3,000.00	0.00
		5XX Other Purchased Services		1,751.59	0.00
	222X Educational Media Services				
		1XX Personal Services - Salaries		35,283.76	42,697.50
		2XX Personal Services - Employee Benefits		10,025.77	9,239.44
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		2,010.00	3,149.00
		2XX Personal Services - Employee Benefits		14.51	26.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,003.77	62,675.33

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					74,426.08 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					59,312.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					62,675.33 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					71,063.60 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 45
PRC	Revenue	2015 Value	2016 Value
026	Ruder Endowment - Ruder Elem.		
	1510 Interest Earnings	200.91	242.03
	1520 Dividends on Investments	928.38	1,011.45
	1530 Net Increase (Decrease) in the Fair Value of Investments	-178.16	1,587.85
027	Ruder Endowment - Glacier Gateway		
	1510 Interest Earnings	56.66	67.81
	1520 Dividends on Investments	203.78	222.02
	1530 Net Increase (Decrease) in the Fair Value of Investments	-39.12	347.46
029	Ruder Endowment - Junior High		
	1510 Interest Earnings	183.43	213.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,355.88	3,692.41

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 45	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet					Fund Code 45
Beginning Fund Balance					83,569.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,692.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					87,261.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	738,353.55	733,673.16
	1112 District Levy - Personal Property	12,939.48	18,346.23
	1113 District Levy - Heavy Motor Vehicles	4,730.62	3,893.73
	1190 Penalties and Interest on Taxes	3,874.43	1,899.87
	1510 Interest Earnings	3,057.00	3,152.77
	3120 State Guaranteed Tax Base Aid	106,785.98	63,795.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		869,741.06	824,761.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	37,922.62	37,087.77
			840 Principal On Debt	770,000.00	785,000.00
			850 Interest on Debt	97,500.00	82,100.00
			860 Agent Fees/Issuance Costs	300.00	300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				905,722.62	904,487.77

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	153,240.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	824,761.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	904,487.77	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	73,514.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,289.74	5,618.20
	1900 Other Revenue from Local Sources	1,951.87	0.00
	5200 Sale or Compensation for Loss of Assets	236,049.00	9,015.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		242,290.61	14,633.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			7XX	Property and Equipment Acquisition	35,811.98	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				35,811.98	0.00	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					681,619.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,633.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					696,252.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	631.30	679.33
020	School Safety/Security		
	5301 School Safety and Security Transfer	74,563.50	18,840.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>75,194.80</u>	<u>19,519.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
020	School Safety/Security				
	190	School Safety Projects			
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	4,395.00	627.00
			6XX Supplies and Materials	11,981.00	2,850.00
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	58,187.50	15,363.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>74,563.50</u>	<u>18,840.19</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	89,157.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,519.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	18,840.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	89,836.79	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	18,685.15	20,691.50
	1900 Other Revenue from Local Sources	2,879,115.21	2,710,330.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,897,800.36	2,731,021.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	28,078.05	31,577.32
			2XX	Personal Services - Employee Benefits	2,569,051.33	2,997,332.81
			3XX	Purchased Professional and Technical Services	105,680.60	129,934.23
			5XX	Other Purchased Services	4,317.18	5,148.41
			6XX	Supplies and Materials	4,503.84	9,756.76
			8XX	Other Expenditures	30,540.52	21,057.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,742,171.52	3,194,806.61

Schedule Of Changes Worksheet					Fund Code 78
Beginning Fund Balance					2,674,283.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,731,021.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,194,806.61 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,210,498.56 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,341.30	7,878.42
	5300 Operating Transfers from Other Funds	215,361.00	141,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	147,634.00	20,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		367,336.30	168,878.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	0.00	31,000.00
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	0.00	21,350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	52,350.00	

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					959,416.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					168,878.42 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					52,350.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,075,944.78 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	344,137.98	379,826.37
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	163,446.93	168,597.70
XX	457	1XXX	112 Certified Teacher Staff Salaries	10,743.54	9,655.04
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	4,994,340.19	5,165,791.08
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,838.11	3,933.11
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	5,915.29	7,816.72
XX	XXX	26XX	41X Energy Utility Services	184,390.10	177,303.37
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	41,906.67	21,350.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	58,187.50	15,363.19
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	90,562.55	140,451.58
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	220,298.40
b. Related Services Block Grant Entitlement	73,432.80
c. Total Entitlements Subject to Reversion	293,731.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	390,662.49
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	1,439,883.42
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	725,300.80	52,871.68	0.00	0.00	0.00
280	1XXX	2XX	150,111.59	18,231.69	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	140,451.58	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	249,057.90	0.00	0.00	0.00	0.00
280	21XX	2XX	46,314.32	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	51,134.23	0.00	0.00	0.00	0.00
280	24XX	2XX	5,058.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	1,351.63	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,228,328.47	211,554.95	0.00	0.00	0.00

1,439,883.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	409,252.00	0.00	0.00	0.00	409,252.00
Land Improvements	1,414,514.36	58,187.50	36,249.13	0.00	1,508,950.99
Buildings	15,442,864.97	0.00	0.00	0.00	15,442,864.97
Machinery and Equipment	2,613,288.43	0.00	275,280.04	131,475.52	2,757,092.95
Construction in Progress	58,187.50	-58,187.50	6,335.00	0.00	6,335.00
Totals at Historical Cost	19,938,107.26	0.00	317,864.17	131,475.52	20,124,495.91
Depreciation					
Improvement Accum	420,404.78	0.00	54,791.63	0.00	475,196.41
Building Accum	6,294,199.96	0.00	312,203.31	0.00	6,606,403.27
Machinery and Equipment Accum	1,537,957.86	0.00	212,694.10	131,475.52	1,619,176.44
Total Accumulated Depreciation	8,252,562.60	0.00	579,689.04	131,475.52	8,700,776.12
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	11,685,544.66	0.00	-261,824.87	0.00	11,423,719.79

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	9,334.57	0.00	0.00
Support Services Students (21XX)	127.50	0.00	0.00
Support Services Staff (22XX)	1,067.14	0.00	0.00
School Administration (24XX)	663.67	0.00	0.00
Financial Administration (25XX)	1,782.62	0.00	0.00
Operations and Maintenance (26XX)	30,585.08	0.00	0.00
Transportation (27XX)	191,843.56	0.00	0.00
Food Service (31XX)	7,756.53	0.00	0.00
Extracurricular (34XX, 35XX)	15,349.73	0.00	0.00
Unallocated	321,178.64	0.00	0.00
Total Depreciation for FY2016	579,689.04	0.00	0.00



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*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	273,306.00	0.00	0.00	17,127.00	256,179.00	119,977.00	136,202.00
Other Post Employment Benefits	3,010,791.23	587,463.87	0.00	0.00	3,598,255.10	0.00	3,598,255.10
Total Governmental Activity							
Non-bond Long-Term Liabilities	3,284,097.23	587,463.87	0.00	17,127.00	3,854,434.10	119,977.00	3,734,457.10
Bond(s)							
04/02/2013	585,000.00	0.00	110,000.00	0.00	475,000.00	120,000.00	355,000.00
04/02/2013	3,520,000.00	0.00	675,000.00	0.00	2,845,000.00	690,000.00	2,155,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	4,105,000.00	0.00	785,000.00	0.00	3,320,000.00	810,000.00	2,510,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	1,212,287.00	151,644.00	0.00	1,363,931.00
Net Pension - TRS	8,230,129.92	735,623.58	0.00	8,965,753.50